

All Numbers in This Report
Have Been Rounded To
The Nearest Dollar

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
TOWN of Riverhead
County of Suffolk
For the Fiscal Year Ended 12/31/2017

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW:

1. ***Every Municipal Corporation *** shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation ***

5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller *** It shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report ***

State of NEW YORK
Office of The State Comptroller
Division of Local Government and School Accountability
Albany, New York 12236

TOWN OF Riverhead

*** FINANCIAL SECTION ***

Financial Information for the following funds and account groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2016 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2017:

- (A) GENERAL
- (CD) SPECIAL GRANT
- (CM) MISCELLANEOUS SPECIAL REV
- (DA) HIGHWAY-TOWN-WIDE
- (ES) ENTERPRISE SEWER
- (EW) ENTERPRISE WATER
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (MS) SELF INSURANCE
- (SL) LIGHTING
- (SM) MISCELLANEOUS
- (SR) REFUSE AND GARBAGE
- (ST) PUBLIC PARKING
- (TA) AGENCY
- (V) DEBT SERVICE
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2016 represent data filed by your government with OSC as reviewed and adjusted where necessary.

*** SUPPLEMENTAL SECTION ***

The Supplemental Section includes the following sections:

- 1) Statement of Indebtedness
- 2) Schedule of Time Deposits and Investments
- 3) Bank Reconciliation
- 4) Local Government Questionnaire
- 5) Schedule of Employee and Retiree Benefits
- 6) Schedule of Energy Costs and Consumption
- 7) Schedule of Other Post Employment Benefits (OPEB)

All numbers in this report will be rounded to the nearest dollar.

TOWN OF Riverhead
Annual Update Document
For the Fiscal Year Ending 2017

(A) GENERAL

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	4,883,718	A200	6,618,296
Petty Cash	5,325	A210	11,425
TOTAL Cash	4,889,043		6,629,721
Accounts Receivable	538,555	A380	829,193
TOTAL Other Receivables (net)	538,555		829,193
Due From Other Funds	1,099,860	A391	1,208,708
TOTAL Due From Other Funds	1,099,860		1,208,708
Due From Other Governments	1,818,388	A440	13,078
TOTAL Due From Other Governments	1,818,388		13,078
Inventory Of Materials And Supplies	96,319	A445	104,944
TOTAL Inventories	96,319		104,944
Prepaid Expenses	1,150,674	A480	1,117,449
TOTAL Prepaid Expenses	1,150,674		1,117,449
Cash Special Reserves	52,991	A230	4,211
TOTAL Restricted Assets	52,991		4,211
TOTAL Assets and Deferred Outflows of Resources	9,645,830		9,907,304

TOWN OF Riverhead
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(A) GENERAL

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	549,316	A600	512,257
TOTAL Accounts Payable	549,316		512,257
Accrued Liabilities	1,319,079	A601	1,395,868
TOTAL Accrued Liabilities	1,319,079		1,395,868
Due To Other Funds	881,322	A630	70,611
TOTAL Due To Other Funds	881,322		70,611
Due To Other Governments	19,723	A631	0
TOTAL Due To Other Governments	19,723		0
TOTAL Liabilities	2,769,439		1,978,736
Deferred Inflows of Resources			
Deferred Inflow of Resources	113,446	A691	124,389
Deferred Taxes	4,314,917	A694	4,900,896
TOTAL Deferred Inflows of Resources	4,428,363		5,025,286
TOTAL Deferred Inflows of Resources	4,428,363		5,025,286
Fund Balance			
Not in Spendable Form	2,145,990	A806	1,222,393
TOTAL Nonspendable Fund Balance	2,145,990		1,222,393
General Reserve	52,991	A870	
TOTAL Restricted Fund Balance	52,991		0
Assigned Appropriated Fund Balance		A914	
Assigned Unappropriated Fund Balance	249,047	A915	
TOTAL Assigned Fund Balance	249,047		0
Unassigned Fund Balance		A917	1,680,889
TOTAL Unassigned Fund Balance	0		1,680,889
TOTAL Fund Balance	2,448,028		2,903,282
TOTAL Liabilities, Deferred Inflows And Fund Balance	9,645,830		9,907,304

TOWN OF Riverhead
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For the Fiscal Year Ending 2017

(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Real Property Taxes	34,591,990	A1001	36,328,049
TOTAL Real Property Taxes	34,591,990		36,328,049
Other Payments In Lieu of Taxes	309,280	A1081	426,293
Interest & Penalties On Real Prop Taxes	65,518	A1090	67,253
TOTAL Real Property Tax Items	374,798		493,546
Non Prop Tax Dist By County	1,536,455	A1120	1,715,355
Franchises	888,258	A1170	922,134
TOTAL Non Property Tax Items	2,424,713		2,637,489
Treasurer Fees	1,090	A1230	1,044
Comptroller Fees	82,385	A1240	77,788
Clerk Fees	33,535	A1255	41,960
Attorney Fees	970	A1265	698
Other General Departmental Income	24,885	A1289	23,519
Police Fees	57,308	A1520	41,374
Public Pound Charges, Dog Control Fees	3,145	A1550	3,757
Safety Inspection Fees	1,299,106	A1560	1,900,969
Other Public Safety Departmental Income	228,516	A1589	205,934
Public Health Fees	394	A1601	428
Vital Statistics Fees	43,490	A1603	35,720
Charges-Programs For The Aging	37,868	A1972	41,133
Park And Recreational Charges	8,806	A2001	7,655
Recreational Concessions	9,764	A2012	11,232
Special Recreational Facility Charges	685,817	A2025	662,685
Zoning Fees	13,450	A2110	13,410
Planning Board Fees	202,481	A2115	169,377
TOTAL Departmental Income	2,733,009		3,238,683
Public Safety Services For Other Govts	17,700	A2260	7,795
Transportation Services, Other Govts	111,562	A2300	73,312
TOTAL Intergovernmental Charges	129,262		81,107
Interest And Earnings	15,695	A2401	14,353
Rental of Real Property	160,747	A2410	150,017
Rental of Equipment	1,100	A2414	900
TOTAL Use of Money And Property	177,542		165,270
Games of Chance	252	A2530	279
Bingo Licenses	2,800	A2540	1,410
Dog Licenses	6,601	A2544	6,506
Permits, Other	77,045	A2590	77,680
TOTAL Licenses And Permits	86,698		85,874
Fines And Forfeited Bail	444,073	A2610	486,766
TOTAL Fines And Forfeitures	444,073		486,766
Sales, Other	708	A2655	488
Sales of Real Property	150,854	A2660	
Sales of Equipment	10,258	A2665	10,895
Other Compensation For Loss	32,620	A2690	49,643
TOTAL Sale of Property And Compensation For Loss	194,439		61,026

TOWN OF Riverhead
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(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Refunds of Prior Year's Expenditures	43,981	A2701	6,539
Gifts And Donations	3,727	A2705	655
Grants From Local Governments	304,565	A2706	265,387
Proceeds of Seized & Unclaimed Property		A2715	5,714
Unclassified (specify)	2,136	A2770	2,146
TOTAL Miscellaneous Local Sources	354,409		280,442
Interfund Revenues	1,427,060	A2801	1,099,666
TOTAL Interfund Revenues	1,427,060		1,099,666
St Aid, Revenue Sharing	107,028	A3001	107,028
St Aid, Mortgage Tax	1,089,176	A3005	1,192,861
St Aid - Other (specify)	-180	A3089	
St Aid, Other Public Safety	0	A3389	160,000
St Aid, Programs For Aging	156,867	A3772	21,945
St Aid-Economic Assistance	123,508	A3789	31,637
St Aid, Conservation Programs	28,860	A3910	5,775
St Aid Emergency Disaster Assistance	19,619	A3960	
TOTAL State Aid	1,524,878		1,519,247
Fed Aid Other Public Safety	29,223	A4389	17,100
Fed Aid, Programs For Aging	173,132	A4772	185,068
Fed Aid, Emergency Disaster Assistance	-1,078	A4960	
TOTAL Federal Aid	201,277		202,168
TOTAL Revenues	44,664,147		46,679,334
Interfund Transfers	1,367,838	A5031	1,289,364
TOTAL Interfund Transfers	1,367,838		1,289,364
TOTAL Other Sources	1,367,838		1,289,364
TOTAL Detail Revenues And Other Sources	46,031,985		47,968,698

TOWN OF Riverhead
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(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Legislative Board, Pers Serv	264,636	A10101	257,876
Legislative Board, Equip & Cap Outlay		A10102	592
Legislative Board, Contr Expend	4,390	A10104	3,001
TOTAL Legislative Board	269,026		261,469
Municipal Court, Pers Serv	559,701	A11101	558,434
Municipal Court, Equip & Cap Outlay	761	A11102	9,646
Municipal Court, Contr Expend	104,022	A11104	113,292
TOTAL Municipal Court	664,485		681,371
Supervisor,pers Serv	339,246	A12201	343,988
Supervisor,contr Expend	3,293	A12204	2,469
TOTAL Supervisor	342,539		346,457
Dir of Finance, Pers Serv	637,971	A13101	642,137
Dir of Finance, Equip & Cap Outlay	1,562	A13102	
Dir of Finance, Contr Expend	15,781	A13104	43,652
TOTAL Dir of Finance	655,314		685,789
Auditor, Contr Expend	158,968	A13204	171,959
TOTAL Auditor	158,968		171,959
Tax Collection,pers Serv	181,729	A13301	186,990
Tax Collection,equip & Cap Outlay	0	A13302	
Tax Collection,contr Expend	6,798	A13304	8,942
TOTAL Tax Collection	188,527		195,932
Purchasing, Pers Serv	99,426	A13451	95,792
Purchasing, Contr Expend	998	A13454	872
TOTAL Purchasing	100,424		96,664
Assessment, Pers Serv	424,322	A13551	444,098
Assessment, Contr Expend	7,765	A13554	10,208
TOTAL Assessment	432,088		454,306
Clerk,pers Serv	197,488	A14101	206,678
Clerk,equip & Cap Outlay		A14102	98
Clerk,contr Expend	32,411	A14104	34,878
TOTAL Clerk	229,899		241,654
Law, Pers Serv	577,089	A14201	653,172
Law, Equip & Cap Outlay	0	A14202	1,200
Law, Contr Expend	479,763	A14204	424,443
TOTAL Law	1,056,853		1,078,815
Personnel, Pers Serv	129,794	A14301	136,226
Personnel, Contr Expend	43,606	A14304	53,530
TOTAL Personnel	173,400		189,756
Engineer, Pers Serv	396,297	A14401	411,480
Engineer, Equip & Cap Outlay	187	A14402	47
Engineer, Contr Expend	51,040	A14404	62,818
TOTAL Engineer	447,524		474,345
Public Inform & Services,equip&cap Outlay	0	A14802	3,059
Public Inform & Services, Contr Expend	0	A14804	2,513
TOTAL Public Inform & Services	0		5,572
Buildings, Pers Serv	1,078,460	A16201	1,088,223

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(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Buildings, Equip & Cap Outlay	4,852	A16202	74,870
Buildings, Contr Expend	1,108,507	A16204	1,157,808
TOTAL Buildings	2,191,818		2,320,902
Central Garage, Pers Serv	269,258	A16401	313,560
Central Garage, Contr Expend	264,233	A16404	293,452
TOTAL Central Garage	533,492		607,011
Central Print & Mail,contr Expend		A16704	
TOTAL Central Print & Mail	0		0
Central Data Process, Pers Serv	259,476	A16801	253,822
Central Data Process & Cap Outlay	77,464	A16802	234,668
Central Data Process, Contr Expend	295,023	A16804	343,614
TOTAL Central Data Process	631,963		832,104
Unallocated Insurance, Contr Expend	599,429	A19104	857,876
TOTAL Unallocated Insurance	599,429		857,876
Municipal Assn Dues, Contr Expend	1,800	A19204	3,600
TOTAL Municipal Assn Dues	1,800		3,600
Taxes & Assess On Munic Prop, Contr Expend	36,974	A19504	36,876
TOTAL Taxes & Assess On Munic Prop	36,974		36,876
TOTAL General Government Support	8,714,522		9,542,457
Police, Pers Serv	14,166,197	A31201	14,427,668
Police, Equip & Cap Outlay	160,098	A31202	584,835
Police, Contr Expend	595,441	A31204	647,768
TOTAL Police	14,921,735		15,660,271
Fire, Pers Serv	296,346	A34101	312,318
Fire, Equip & Cap Outlay	1,579	A34102	5,786
Fire, Contr Expend	11,507	A34104	14,658
TOTAL Fire	309,432		332,763
Control of Animals, Contr Expend	232,592	A35104	237,302
TOTAL Control of Animals	232,592		237,302
Safety Inspection, Pers Serv	614,784	A36201	606,924
Safety Inspection, Equip & Cap Outlay	4,193	A36202	
Safety Inspection, Contr Expend	10,049	A36204	13,177
TOTAL Safety Inspection	629,026		620,101
Misc Public Safety, Pers Serv	213,325	A39891	253,341
Misc Public Safety, Equip & Cap Outlay	766	A39892	8,077
Misc Public Safety, Contr Expend	8,175	A39894	9,441
TOTAL Misc Public Safety	222,266		270,859
TOTAL Public Safety	16,315,052		17,121,296
Registrar of Vital Statistics, Pers Serv	1,313	A40201	1,300
TOTAL Registrar of Vital Statistics	1,313		1,300
Narcotic Guid Council, Contr Expend	7,500	A42104	8,246
TOTAL Narcotic Guid Council	7,500		8,246
TOTAL Health	8,813		9,546
Street Admin, Pers Serv	392,461	A50101	274,385

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(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Street Admin, Contr Expend	3,058	A50104	4,022
TOTAL Street Admin	395,519		278,407
TOTAL Transportation	395,519		278,407
Publicity, Contr Expend	2,014	A64104	3,202
TOTAL Publicity	2,014		3,202
Veterans Service, Contr Expend	1,250	A65104	500
TOTAL Veterans Service	1,250		500
Programs For Aging, Pers Serv	604,263	A67721	669,612
Programs For Aging, Equip & Cap Outlay	66,847	A67722	1,778
Programs For Aging, Contr Expend	203,560	A67724	192,296
TOTAL Programs For Aging	874,670		863,687
Other Eco & Dev, Pers Serv	17,900	A69891	
Other Eco & Dev, Contr Expend	125,947	A69894	
TOTAL Other Eco & Dev	143,847		0
TOTAL Economic Assistance And Opportunity	1,021,780		867,388
Recreation Admini, Pers Serv	543,283	A70201	515,077
Recreation Admini, Equip & Cap Outlay		A70202	1,450
Recreation Admini, Contr Expend	83,311	A70204	62,248
TOTAL Recreation Admini	626,595		578,775
Parks, Pers Serv	72,000	A71101	74,404
Parks, Equip & Cap Outlay	3,443	A71102	5,717
Parks, Contr Expend	25,293	A71104	25,656
TOTAL Parks	100,736		105,777
Playgr & Rec Centers, Pers Serv	13,133	A71401	11,301
Playgr & Rec Centers, Equip & Cap Outlay	0	A71402	3,287
Playgr & Rec Centers, Contr Expend	761	A71404	330
TOTAL Playgr & Rec Centers	13,894		14,919
Special Rec Facility, Pers Serv	95,181	A71801	92,736
Special Rec Facility, Equip & Cap Outlay	700	A71802	
Special Rec Facility, Contr Expend	18,026	A71804	22,841
TOTAL Special Rec Facility	113,907		115,577
Youth Prog, Pers Serv	172,444	A73101	202,980
Youth Prog, Equip & Cap Outlay	600	A73102	700
Youth Prog, Contr Expend	117,482	A73104	129,436
TOTAL Youth Prog	290,526		333,115
Historian, Pers Serv	5,096	A75101	6,885
Historian, Equip & Cap Outlay	100	A75102	0
Historian, Contr Expend	466	A75104	522
TOTAL Historian	5,663		7,407
Historical Property, Contr Expend	48,076	A75204	48,480
TOTAL Historical Property	48,076		48,480
Celebrations, Contr Expend	1,800	A75504	0
TOTAL Celebrations	1,800		0
Programs For Aging, Pers Serv		A76101	64,792
TOTAL Programs For Aging	0		64,792

TOWN OF Riverhead
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(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Adult Recreation, Pers Serv	35,059	A76201	
Adult Recreation, Equip & Cap Outlay		A76202	5,075
Adult Recreation, Contr Expend	137,407	A76204	126,472
TOTAL Adult Recreation	172,466		131,547
Other Culture And Rec, Pers Serv	4,228	A79891	2,393
Other Culture And Rec, Equip & Cap Outlay	500	A79892	993
Other Culture And Rec, Contr Expend	2,287	A79894	2,121
TOTAL Other Culture And Rec	7,016		5,506
TOTAL Culture And Recreation	1,380,678		1,405,896
Zoning, Pers Serv	32,615	A80101	34,125
Zoning, Contr Expend	11,503	A80104	0
TOTAL Zoning	44,118		34,125
Planning, Pers Serv	282,980	A80201	320,829
Planning, Equip & Cap Outlay	1,579	A80202	
Planning, Contr Expend	68,808	A80204	46,893
TOTAL Planning	353,367		367,722
Joint Planning Board, Contr Expend		A80254	9,995
TOTAL Joint Planning Board	0		9,995
Environmental Control, Pers Serv	4,764	A80901	3,850
TOTAL Environmental Control	4,764		3,850
Refuse & Garbage, Pers Serv	172,592	A81601	173,648
Refuse & Garbage, Contr Expend	159,947	A81604	215,082
TOTAL Refuse & Garbage	332,539		388,730
Code Enforcements, Contr Expend	7,600	A86644	
TOTAL Code Enforcements	7,600		0
Clearance, Demo, Rehab, Contr Expend		A86664	39,587
TOTAL Clearance	0		39,587
Administration, Pers Serv	284,123	A86861	327,537
Administration, Equip & Cap Outlay	285	A86862	7,844
Administration, Contr Expend	18,827	A86864	18,832
TOTAL Administration	303,236		354,213
TOTAL Home And Community Services	1,045,624		1,198,223
State Retirement System	1,473,134	A90108	1,391,541
Police & Firemen Retirement, Empl Bnfts	2,852,580	A90158	2,963,043
Social Security, Employer Cont	1,667,518	A90308	1,661,903
Worker's Compensation, Empl Bnfts	555,380	A90408	494,818
Unemployment Insurance, Empl Bnfts	0	A90508	866
Hospital & Medical (dental) Ins, Empl Bnft	5,240,292	A90608	5,844,547
Other Employee Benefits (spec)	73,405	A90898	77,350
TOTAL Employee Benefits	11,862,310		12,434,066
TOTAL Expenditures	40,744,298		42,857,280
Transfers, Other Funds	5,040,259	A99019	4,550,524

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(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
Other Uses			
Transfers, Capital Projects Fund	24,488	A99509	
TOTAL Operating Transfers	5,064,748		4,550,524
TOTAL Other Uses	5,064,748		4,550,524
TOTAL Detail Expenditures And Other Uses	45,809,046		47,407,804

TOWN OF Riverhead
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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	2,430,699	A8021	2,448,028
Prior Period Adj -Increase In Fund Balance	0	A8012	
Prior Period Adj -Decrease In Fund Balance	205,610	A8015	105,640
Restated Fund Balance - Beg of Year	2,225,089	A8022	2,342,388
ADD - REVENUES AND OTHER SOURCES	46,031,985		47,968,698
DEDUCT - EXPENDITURES AND OTHER USES	45,809,046		47,407,804
Fund Balance - End of Year	2,448,028	A8029	2,903,281

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(A) GENERAL

Budget Summary

Code Description	2017	EdpCode	2018
Estimated Revenues			
Est Rev - Real Property Taxes	36,254,400	A1049N	37,322,300
Est Rev - Real Property Tax Items	407,400	A1099N	588,400
Est Rev - Non Property Tax Items	2,386,400	A1199N	2,436,400
Est Rev - Departmental Income	2,849,750	A1299N	2,757,150
Est Rev - Intergovernmental Charges	100,000	A2399N	100,000
Est Rev - Use of Money And Property	162,000	A2499N	224,000
Est Rev - Licenses And Permits	78,900	A2599N	83,800
Est Rev - Fines And Forfeitures	550,000	A2649N	450,000
Est Rev - Sale of Prop And Comp For Loss	20,500	A2699N	
Est Rev - Miscellaneous Local Sources	14,000	A2799N	14,250
Est Rev - Interfund Revenues	1,545,700	A2801N	1,563,400
Est Rev - State Aid	1,899,000	A3099N	1,959,000
Est Rev - Federal Aid	6,000	A4099N	14,100
TOTAL Estimated Revenues	46,274,050		47,512,800
Estimated - Interfund Transfer	1,434,900	A5031N	1,558,000
TOTAL Estimated Other Sources	1,434,900		1,558,000
TOTAL Estimated Revenues And Other Sources	47,708,950		49,070,800

TOWN OF Riverhead
Annual Update Document
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(A) GENERAL

Budget Summary

Code Description	2017	EdpCode	2018
Appropriations			
App - General Government Support	10,009,350	A1999N	10,473,700
App - Public Safety	16,662,450	A3999N	17,120,100
App - Health	9,000	A4999N	8,800
App - Transportation	263,000	A5999N	275,100
App - Economic Assistance And Opportunity	944,600	A6999N	908,500
App - Culture And Recreation	1,385,650	A7999N	1,434,550
App - Home And Community Services	1,179,600	A8999N	1,124,350
App - Employee Benefits	12,704,700	A9199N	13,128,800
TOTAL Appropriations	43,158,350		44,473,900
App - Interfund Transfer	4,550,600	A9999N	4,596,900
TOTAL Other Uses	4,550,600		4,596,900
TOTAL Appropriations And Other Uses	47,708,950		49,070,800

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	93,121	CD200	104,753
Petty Cash	0	CD210	
TOTAL Cash	93,121		104,753
Accounts Receivable	21,465	CD380	22,580
TOTAL Other Receivables (net)	21,465		22,580
Due From Other Governments	41,732	CD440	64,198
TOTAL Due From Other Governments	41,732		64,198
TOTAL Assets and Deferred Outflows of Resources	156,317		191,531

TOWN OF Riverhead
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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	1,850	CD600	6,128
TOTAL Accounts Payable	1,850		6,128
Due To Other Funds	42,450	CD630	69,504
TOTAL Due To Other Funds	42,450		69,504
TOTAL Liabilities	44,300		75,632
Deferred Inflows of Resources			
Deferred Inflow of Resources	17,878	CD691	26,168
TOTAL Deferred Inflows of Resources	17,878		26,168
TOTAL Deferred Inflows of Resources	17,878		26,168
Fund Balance			
Assigned Unappropriated Fund Balance	94,139	CD915	89,731
TOTAL Assigned Fund Balance	94,139		89,731
TOTAL Fund Balance	94,139		89,731
TOTAL Liabilities, Deferred Inflows And Fund Balance	156,317		191,531

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(CD) SPECIAL GRANT

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Interest And Earnings	719	CD2401	258
TOTAL Use of Money And Property	719		258
Federal Aid - Other	69,850	CD4089	94,251
Fed Aid, Community Development Act	517	CD4910	
TOTAL Federal Aid	70,367		94,251
TOTAL Revenues	71,087		94,509
TOTAL Detail Revenues And Other Sources	71,087		94,509

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(CD) SPECIAL GRANT

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Acquisition of Real Prop, Equip& Cap Outla	1,471	CD86602	
Acquisition of Real Prop, Contr Expend	0	CD86604	
TOTAL Acquisition of Real Prop	1,471		0
Public Works Fac Site, Equip & Cap	0	CD86622	
Public Works Fac Site, Contr Expend	0	CD86624	
TOTAL Public Works Fac Site	0		0
Clearance, Demo, Rehab, Contr Expend	31,754	CD86664	
TOTAL Clearance	31,754		0
Rehab Loans & Grant, Contr Expend	45,008	CD86684	16,750
TOTAL Rehab Loans & Grant	45,008		16,750
Prov of Public Service, Contr Expen	0	CD86764	62,125
TOTAL Prov of Public Service	0		62,125
Complet of Urban Ren Proj, Contr Ex	325	CD86804	
Compl of Urban Ren Proj, Empl Bnfts		CD86808	
TOTAL Compl of Urban Ren Proj	325		0
Administration, Pers Serv	192	CD86861	
Administration, Equip & Cap Outlay	0	CD86862	
Administration, Contr Expend	2,099	CD86864	712
Administration, Empl Bnfts	0	CD86868	
TOTAL Administration	2,291		712
TOTAL Home And Community Services	80,848		79,587
Other Employee Benefits (spec)	0	CD90898	
TOTAL Employee Benefits	0		0
TOTAL Expenditures	80,848		79,587
Transfers, Other Funds	30,204	CD99019	20,664
Transfers, Capital Projects Fund	0	CD99509	
TOTAL Operating Transfers	30,204		20,664
TOTAL Other Uses	30,204		20,664
TOTAL Detail Expenditures And Other Uses	111,052		100,251

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(CD) SPECIAL GRANT

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	134,105	CD8021	94,139
Prior Period Adj -Increase In Fund Balance		CD8012	1,335
Prior Period Adj -Decrease In Fund Balance	0	CD8015	
Restated Fund Balance - Beg of Year	134,105	CD8022	95,474
ADD - REVENUES AND OTHER SOURCES	71,087		94,509
DEDUCT - EXPENDITURES AND OTHER USES	111,052		100,251
Fund Balance - End of Year	94,139	CD8029	89,731

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	10,435,909	CM200	8,762,458
Cash In Time Deposits	41,215	CM201	
Petty Cash	200	CM210	200
TOTAL Cash	10,477,324		8,762,658
Accounts Receivable	364,546	CM380	847,924
TOTAL Other Receivables (net)	364,546		847,924
Due From Other Funds	0	CM391	0
TOTAL Due From Other Funds	0		0
Due From Other Governments	0	CM440	
TOTAL Due From Other Governments	0		0
Prepaid Expenses	38,046	CM480	888
TOTAL Prepaid Expenses	38,046		888
Cash Special Reserves		CM230	0
TOTAL Restricted Assets	0		0
TOTAL Assets and Deferred Outflows of Resources	10,879,916		9,611,470

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	101	CM600	193
TOTAL Accounts Payable	101		193
Accrued Liabilities	2,904	CM601	1,532
TOTAL Accrued Liabilities	2,904		1,532
Due To Other Funds	0	CM630	857,328
TOTAL Due To Other Funds	0		857,328
TOTAL Liabilities	3,005		859,052
Deferred Inflows of Resources			
Deferred Inflow of Resources	30,276	CM691	32,095
TOTAL Deferred Inflows of Resources	30,276		32,095
TOTAL Deferred Inflows of Resources	30,276		32,095
Fund Balance			
Not in Spendable Form	38,046	CM806	888
TOTAL Nonspendable Fund Balance	38,046		888
Insurance Reserve	198	CM863	0
TOTAL Restricted Fund Balance	198		0
Assigned Appropriated Fund Balance	2,106,900	CM914	0
Assigned Unappropriated Fund Balance	8,701,492	CM915	8,719,434
TOTAL Assigned Fund Balance	10,808,392		8,719,434
TOTAL Fund Balance	10,846,636		8,720,322
TOTAL Liabilities, Deferred Inflows And Fund Balance	10,879,916		9,611,470

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Real Property Taxes	113,300	CM1001	114,900
TOTAL Real Property Taxes	113,300		114,900
Other Non-Property Tax	3,430,450	CM1189	3,872,825
TOTAL Non Property Tax Items	3,430,450		3,872,825
Other Culture And Recreation Income	0	CM2089	93,979
TOTAL Departmental Income	0		93,979
Interest And Earnings	26,103	CM2401	28,018
Rental of Real Property		CM2410	5,970
Rental, Other (specify)	254,140	CM2440	235,509
TOTAL Use of Money And Property	280,243		269,497
TOTAL Revenues	3,823,992		4,351,201
Interfund Transfers	7,167	CM5031	325,845
TOTAL Interfund Transfers	7,167		325,845
TOTAL Other Sources	7,167		325,845
TOTAL Detail Revenues And Other Sources	3,831,159		4,677,046

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Administration-Personal Services	5,841	CM17101	
Administration-Contractual		CM17104	2,100
TOTAL Administration-Contractual	5,841		2,100
Unallocated Insurance-Contractual	18,941	CM19104	19,917
TOTAL Unallocated Insurance-Contractual	18,941		19,917
Payment of Mta Payroll Tax, Contr Expend		CM19804	
TOTAL Payment of Mta Payroll Tax	0		0
TOTAL General Government Support	24,781		22,017
Other Economic And Development-Contr Expen	105,900	CM69894	111,000
TOTAL Other Economic And Development-Contr Expen	105,900		111,000
TOTAL Economic Assistance And Opportunity	105,900		111,000
Other Culture And Recreation-Pers Serv	52,861	CM79891	44,979
Other Culture & Rec-Equip & Cap Outlay	782	CM79892	
Other Culture And Recreation-Contr Expend	57,291	CM79894	52,692
TOTAL Other Culture And Recreation-Contr Expend	110,934		97,671
TOTAL Culture And Recreation	110,934		97,671
State Retirement Empl Bnfts	7,332	CM90108	4,596
Social Security Empl Bnfts	4,207	CM90308	3,221
Worker's Compensation, Empl Bnfts	0	CM90408	0
Disability Insurance Empl Bnfts		CM90558	139
Hospital & Medical (dental) Ins, Empl Bnft	17,075	CM90608	17,066
Other Employee Benefits (spec)	170	CM90898	
TOTAL Employee Benefits	28,785		25,022
TOTAL Expenditures	270,400		255,711
Transfers, Other Funds	5,885,716	CM99019	5,698,652
TOTAL Operating Transfers	5,885,716		5,698,652
TOTAL Other Uses	5,885,716		5,698,652
TOTAL Detail Expenditures And Other Uses	6,156,116		5,954,362

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(CM) MISCELLANEOUS SPECIAL REV

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	13,171,594	CM8021	10,846,636
Prior Period Adj -Decrease In Fund Balance	1	CM8015	848,997
Restated Fund Balance - Beg of Year	13,171,593	CM8022	9,997,639
ADD - REVENUES AND OTHER SOURCES	3,831,159		4,677,046
DEDUCT - EXPENDITURES AND OTHER USES	6,156,116		5,954,362
Fund Balance - End of Year	10,846,636	CM8029	8,720,322

TOWN OF Riverhead
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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	1,145,439	DA200	3,338,738
Cash In Time Deposits	2,204,717	DA201	
Petty Cash	100	DA210	100
TOTAL Cash	3,350,255		3,338,838
Accounts Receivable	0	DA380	1,125
TOTAL Other Receivables (net)	0		1,125
Due From Other Funds	963,195	DA391	470,395
TOTAL Due From Other Funds	963,195		470,395
Due From Other Governments	0	DA440	
TOTAL Due From Other Governments	0		0
Prepaid Expenses	79,093	DA480	63,173
TOTAL Prepaid Expenses	79,093		63,173
TOTAL Assets and Deferred Outflows of Resources	4,392,544		3,873,531

TOWN OF Riverhead
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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	74,338	DA600	72,170
TOTAL Accounts Payable	74,338		72,170
Accrued Liabilities	132,151	DA601	141,519
TOTAL Accrued Liabilities	132,151		141,519
Due To Other Funds	1,905	DA630	51,630
TOTAL Due To Other Funds	1,905		51,630
TOTAL Liabilities	208,394		265,319
Deferred Inflows of Resources			
Deferred Inflow of Resources	839,179	DA691	927,005
TOTAL Deferred Inflows of Resources	839,179		927,005
TOTAL Deferred Inflows of Resources	839,179		927,005
Fund Balance			
Not in Spendable Form	79,093	DA806	63,173
TOTAL Nonspendable Fund Balance	79,093		63,173
Assigned Unappropriated Fund Balance	3,265,878	DA915	2,618,034
TOTAL Assigned Fund Balance	3,265,878		2,618,034
TOTAL Fund Balance	3,344,971		2,681,207
TOTAL Liabilities, Deferred Inflows And Fund Balance	4,392,544		3,873,531

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Real Property Taxes	7,026,500	DA1001	7,125,900
TOTAL Real Property Taxes	7,026,500		7,125,900
Other Payments In Lieu of Taxes	777	DA1081	777
TOTAL Real Property Tax Items	777		777
Other General Departmental Income	1,835	DA1289	
Other Transportation Departmental Income		DA1789	2,853
TOTAL Departmental Income	1,835		2,853
Interest And Earnings	8,255	DA2401	7,311
TOTAL Use of Money And Property	8,255		7,311
Street Opening Permits	25,400	DA2560	32,400
TOTAL Licenses And Permits	25,400		32,400
Sales of Scrap & Excess Materials	2,136	DA2650	3,317
Insurance Recoveries	42,000	DA2680	
TOTAL Sale of Property And Compensation For Loss	44,136		3,317
Refunds of Prior Year's Expenditures	3,546	DA2701	
TOTAL Miscellaneous Local Sources	3,546		0
St Aid Emergency Disaster Assistance	22,899	DA3960	
TOTAL State Aid	22,899		0
TOTAL Revenues	7,133,349		7,172,558
TOTAL Detail Revenues And Other Sources	7,133,349		7,172,558

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Unallocated Insurance, Contr Expend	88,481	DA19104	127,563
TOTAL Unallocated Insurance	88,481		127,563
TOTAL General Government Support	88,481		127,563
Maint of Streets, Pers Serv	1,926,731	DA51101	1,977,531
Maint of Streets, Equip & Cap Outlay		DA51102	1,000
Maint of Streets, Contr Expend	951,845	DA51104	923,060
TOTAL Maint of Streets	2,878,576		2,901,591
Machinery, Equip & Cap Outlay	153,559	DA51302	461,188
Machinery, Contr Expend	457,199	DA51304	464,195
TOTAL Machinery	610,758		925,383
Brush And Weeds, Equip & Cap Outlay	86,862	DA51402	7,281
Brush And Weeds, Contr Expend	198,328	DA51404	346,290
TOTAL Brush And Weeds	285,190		353,571
Snow Removal, Pers Serv	27,927	DA51421	55,507
Snow Removal, Contr Expend	137,106	DA51424	181,700
TOTAL Snow Removal	165,033		237,207
TOTAL Transportation	3,939,557		4,417,752
State Retirement, Empl Bnfts	316,283	DA90108	268,610
Social Security , Empl Bnfts	152,181	DA90308	152,790
Worker's Compensation, Empl Bnfts	395,862	DA90408	353,029
Disability Insurance, Empl Bnfts		DA90558	6,756
Hospital & Medical (dental) Ins, Empl Bnft	746,462	DA90608	796,974
Other Employee Benefits (spec)	6,045	DA90898	
TOTAL Employee Benefits	1,616,833		1,578,159
TOTAL Expenditures	5,644,871		6,123,474
Transfers, Other Funds	941,792	DA99019	1,712,848
TOTAL Operating Transfers	941,792		1,712,848
TOTAL Other Uses	941,792		1,712,848
TOTAL Detail Expenditures And Other Uses	6,586,663		7,836,322

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(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	2,798,282	DA8021	3,344,971
Prior Period Adj -Increase In Fund Balance	3	DA8012	
Restated Fund Balance - Beg of Year	2,798,285	DA8022	3,344,971
ADD - REVENUES AND OTHER SOURCES	7,133,349		7,172,558
DEDUCT - EXPENDITURES AND OTHER USES	6,586,663		7,836,322
Fund Balance - End of Year	3,344,971	DA8029	2,681,208

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2017	EdpCode	2018
Estimated Revenues			
Est Rev - Real Property Taxes	7,125,900	DA1049N	7,125,900
Est Rev - Use of Money And Property	7,000	DA2499N	7,000
Est Rev - Licenses And Permits	25,000	DA2599N	25,000
Est Rev - Sale of Prop And Comp For Loss	1,500	DA2699N	1,500
Est Rev - Miscellaneous Local Sources	5,000	DA2799N	5,000
TOTAL Estimated Revenues	7,164,400		7,164,400
TOTAL Estimated Revenues And Other Sources	7,164,400		7,164,400

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2017	EdpCode	2018
Appropriations			
App - Transportation	4,526,200	DA5999N	4,623,900
App - Employee Benefits	1,863,600	DA9199N	1,778,700
TOTAL Appropriations	6,389,800		6,402,600
App - Interfund Transfer	774,600	DA9999N	761,800
TOTAL Other Uses	774,600		761,800
TOTAL Appropriations And Other Uses	7,164,400		7,164,400

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(ES) ENTERPRISE SEWER

Statement of Net Position

Code Description	2016	EdpCode	2017
Assets			
Cash	1,507,972	ES200	4,080,753
Cash In Time Deposits	962,064	ES201	540,718
Petty Cash	200	ES210	200
Cash With Fiscal Agent	1,123,487	ES223	
TOTAL Cash	3,593,723		4,621,671
Accounts Receivable	85,352	ES380	464,029
Unbilled Receivables	76,354	ES383	0
Allowance For Receivables (credit)	-29,643	ES389	-17,122
TOTAL Other Receivables (net)	132,063		446,906
Due From Other Funds	1,866	ES391	29,750
TOTAL Due From Other Funds	1,866		29,750
Due From Other Governments	1,079,601	ES440	2,812,290
TOTAL Due From Other Governments	1,079,601		2,812,290
Prepaid Expenses	41,862	ES480	39,971
TOTAL Prepaid Expenses	41,862		39,971
Cash Special Reserves	1,856,802	ES230	0
TOTAL Restricted Assets	1,856,802		0
Land	890,273	ES101	890,273
Buildings	25,868,825	ES102	25,868,825
Improvements Other Than Buildings	2,058,227	ES103	25,576,969
Machinery And Equipment	1,046,117	ES104	1,046,117
Construction Work In Progress	26,181,757	ES105	3,837,857
Infrastructure	21,123,705	ES106	21,123,705
Accum Deprec, Buildings	-12,894,674	ES112	-13,314,175
Accum Depr, Imp Other Than Bld	-1,246,175	ES113	-1,377,592
Accum Depr, Machinery & Equip	-963,890	ES114	-992,015
Accum Deprec, Infrastructure	-20,628,179	ES116	-20,692,837
TOTAL Fixed Assets (net)	41,435,988		41,967,128
Miscellaneous Current Assets		ES489	
TOTAL Other	0		0
Deferred Outflow of Resources	664,278	ES495	350,024
TOTAL Deferred Outflows of Resources	664,278		350,024
TOTAL Assets and Deferred Outflows of Resources	48,806,183		50,267,741

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(ES) ENTERPRISE SEWER

Statement of Net Position

Code Description	2016	EdpCode	2017
Accounts Payable	999,072	ES600	1,290,958
TOTAL Accounts Payable	999,072		1,290,958
Accrued Liabilities	71,867	ES601	59,762
TOTAL Accrued Liabilities	71,867		59,762
Retained Percentages-Contracts Payable	1,066,942	ES605	
TOTAL Retained Percentages	1,066,942		0
Bond Anticipation Notes Payable	0	ES626	
TOTAL Notes Payable	0		0
Net Pension Liability -Proportionate Share	601,792	ES638	355,812
Other Post Employment Benefits	2,158,217	ES683	2,603,868
Compensated Absences	340,903	ES687	383,970
TOTAL Other Liabilities	3,100,912		3,343,650
Due To Other Funds	1,866	ES630	1,578
TOTAL Due To Other Funds	1,866		1,578
Bonds Payable	14,901,281	ES628	13,872,791
Bond Interest And Matured Bonds Payable	88,990	ES629	0
TOTAL Bond And Long Term Liabilities	14,990,271		13,872,791
TOTAL Liabilities	20,230,930		18,568,738
Deferred Inflows of Resources			
Deferred Inflow of Resources	411,891	ES691	550,316
Deferred Inflows of Resources - Pensions	71,751	ES697	54,346
TOTAL Deferred Inflows of Resources	483,642		604,662
TOTAL Deferred Inflows of Resources	483,642		604,662
Fund Balance			
Net Assets-Invsted In Cap Asts, Net Rltd D	25,915,136	ES920	28,094,337
Net Assets-Restricted For Capital Projects		ES921	
Net Assets-Restricted For Other Purposes	1,856,802	ES923	88,432
Net Assets-Unrestricted (deficit)	319,673	ES924	2,911,571
TOTAL Net Position	28,091,611		31,094,340
TOTAL Fund Balance	28,091,611		31,094,340
TOTAL Liabilities, Deferred Inflows And Fund Balance	48,806,183		50,267,741

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(ES) ENTERPRISE SEWER

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Sewer Rents	2,840,687	ES2120	3,045,180
Sewer Charges	1,384,859	ES2122	1,332,412
TOTAL Charges For Services Within Locality	4,225,545		4,377,592
Sewer Service - Other Gov'Ts	454,272	ES2374	165,868
TOTAL Charges For Services To Other Localities	454,272		165,868
Interest And Earnings	1,811	ES2401	2,465
TOTAL Use of Money And Property	1,811		2,465
Refunds of Prior Year's Expenditures	38	ES2701	
Gifts And Donations	460,073	ES2705	1,168,133
Grants From Local Governments	576,582	ES2706	
Unclassified (specify)		ES2770	4,165
TOTAL Other	1,036,693		1,172,297
Fed Aid, Other Home & Comm Svc	679	ES4989	
TOTAL Federal Aid	679		0
TOTAL Revenues	5,719,000		5,718,223
Interfund Transfers		ES5031	
TOTAL Interfund Transfers	0		0
	0		0
Non Property Tax Dist By County	0	ES1120	1,374,013
	0		1,374,013
Real Property Taxes	446,100	ES1001	452,400
Other Payments In Lieu of Taxes		ES1081	
TOTAL Real Property Taxes	446,100		452,400
TOTAL Taxes	446,100		1,826,413
TOTAL Operating Revenue	6,165,100		7,544,636

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(ES) ENTERPRISE SEWER

Results of Operation

Code Description	2016	EdpCode	2017
Expenses			
Adminstration-Personal Services	688,684	ES17101	701,140
TOTAL Adminstration-Personal Services	688,684		701,140
Sewage Treatment And Disposal-Pers Serv	454,319	ES81301	438,059
TOTAL Sewage Treatment And Disposal-Pers Serv	454,319		438,059
TOTAL Personal Services	1,143,002		1,139,199
Administration-Contractual		ES17104	937
TOTAL Administration-Contractual	0		937
Unallocated Insurance-Contractual	23,489	ES19104	110,779
TOTAL Unallocated Insurance-Contractual	23,489		110,779
Depreciation	668,700	ES19944	643,701
TOTAL Depreciation	668,700		643,701
Sanitary Sewers, Contr Expend	50,642	ES81204	
TOTAL Sanitary Sewers	50,642		0
Sewage Treatment And Disposal-Contr Expend	3,115,739	ES81304	2,358,754
TOTAL Sewage Treatment And Disposal-Contr Expend	3,115,739		2,358,754
TOTAL Contractual Expenses	3,858,570		3,114,171
Sanitary Sewers, Empl Bnfts	1,064,086	ES81208	1,132,591
TOTAL Sanitary Sewers	1,064,086		1,132,591
Sewage Treatment And Disposal-Empl Bnfts	19,042	ES81308	
TOTAL Sewage Treatment And Disposal-Empl Bnfts	19,042		0
TOTAL Employee Benefits	1,083,128		1,132,591
Debt Interest, Serial Bonds	150,801	ES97107	112,411
TOTAL Interest Expense	150,801		112,411
TOTAL Expenses	6,235,502		5,498,372
Transfers, Other Funds	909,700	ES99019	872,200
TOTAL Transfers	909,700		872,200
TOTAL Other Uses	909,700		872,200
TOTAL Operating Expenses	7,145,202		6,370,572

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(ES) ENTERPRISE SEWER

Analysis of Changes in Net Position

Code Description	2016	EdpCode	2017
Analysis of Changes in Net Position			
Net Position - Beginning of Year	29,322,162	ES8021	28,091,611
Prior Period Adj -Increase In Net Position	1	ES8012	1,828,665
Prior Period Adj -Decrease In Net Position	250,450	ES8015	
Restated Net Position - Beg of Year	29,071,712	ES8022	29,920,276
ADD - REVENUES AND OTHER SOURCES	6,165,100		7,544,636
DEDUCT - EXPENDITURES AND OTHER USES	7,145,202		6,370,572
Net Position - End of Year	28,091,611	ES8029	31,094,340

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Cash Flow

Code Description	2016	EdpCode	2017
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(EW) ENTERPRISE WATER

Statement of Net Position

Code Description	2016	EdpCode	2017
Assets			
Cash		EW200	2,863,886
Cash In Time Deposits	192,463	EW201	
Petty Cash	300	EW210	300
TOTAL Cash	192,763		2,864,186
Water Rents Receivable	915,280	EW350	693,099
Accounts Receivable	11,239	EW380	239,654
Unbilled Receivables	309,172	EW383	0
TOTAL Other Receivables (net)	1,235,690		932,753
Due From Other Funds		EW391	7,941
TOTAL Due From Other Funds	0		7,941
Due From Other Governments	0	EW440	
TOTAL Due From Other Governments	0		0
Inventory Of Materials And Supplies	40,349	EW445	65,258
TOTAL Inventories	40,349		65,258
Prepaid Expenses	62,349	EW480	63,705
TOTAL Prepaid Expenses	62,349		63,705
Cash Special Reserves	1,982,631	EW230	
TOTAL Restricted Assets	1,982,631		0
Land	939,027	EW101	939,027
Buildings	11,016,872	EW102	11,016,872
Improvements Other Than Buildings	189,873	EW103	215,238
Machinery And Equipment	7,288,655	EW104	8,160,715
Construction Work In Progress	2,950,827	EW105	3,039,892
Infrastructure	47,608,138	EW106	48,618,012
Other Capital Assets	2,466,757	EW107	2,466,757
Accum Deprec, Buildings	-6,003,229	EW112	-6,251,417
Accum Depr, Imp Other Than Bld	-100,222	EW113	-106,982
Accum Depr, Machinery & Equip	-7,268,336	EW114	-7,286,424
Accum Deprec, Infrastructure	-23,220,954	EW116	-24,432,339
Accum Deprec, Other Capital Assets	-88,000	EW117	-88,000
TOTAL Fixed Assets (net)	35,779,408		36,291,352
Deferred Outflow of Resources	779,571	EW495	433,835
TOTAL Deferred Outflows of Resources	779,571		433,835
TOTAL Assets and Deferred Outflows of Resources	40,072,761		40,659,029

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(EW) ENTERPRISE WATER

Statement of Net Position

Code Description	2016	EdpCode	2017
Accounts Payable	252,335	EW600	608,570
TOTAL Accounts Payable	252,335		608,570
Accrued Liabilities	75,474	EW601	67,581
Accrued Interest Payable	23,951	EW651	
TOTAL Accrued Liabilities	99,425		67,581
Retained Percentages-Contracts Payable	0	EW605	
TOTAL Retained Percentages	0		0
Customers' Deposits	37,830	EW615	40,276
TOTAL Other Deposits	37,830		40,276
Net Pension Liability -Proportionate Share	647,932	EW638	366,791
Other Post Employment Benefits	2,474,403	EW683	2,924,632
Compensated Absences	571,053	EW687	486,387
TOTAL Other Liabilities	3,693,388		3,777,810
Due To Other Funds	0	EW630	35,742
TOTAL Due To Other Funds	0		35,742
Bonds Payable	5,696,182	EW628	5,118,566
Bond Interest And Matured Bonds Payable		EW629	0
TOTAL Bond And Long Term Liabilities	5,696,182		5,118,566
TOTAL Liabilities	9,779,160		9,648,544
Deferred Inflows of Resources			
Deferred Inflow of Resources	239,891	EW691	222,404
Deferred Inflows of Resources - Pensions	77,409	EW697	60,494
TOTAL Deferred Inflows of Resources	317,300		282,898
TOTAL Deferred Inflows of Resources	317,300		282,898
Fund Balance			
Net Assets-Invsted In Cap Asts, Net Rltd D	30,083,226	EW920	31,172,786
Net Assets-Restricted For Capital Projects	419,400	EW921	-171,607
Net Assets-Restricted For Debt	91,147	EW922	0
Net Assets-Restricted For Other Purposes	1,472,084	EW923	0
Net Assets-Unrestricted (deficit)	-2,089,555	EW924	-273,592
TOTAL Net Position	29,976,302		30,727,587
TOTAL Fund Balance	29,976,302		30,727,587
TOTAL Liabilities, Deferred Inflows And Fund Balance	40,072,761		40,659,029

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(EW) ENTERPRISE WATER

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Metered Water Sales	4,789,486	EW2140	4,265,823
Water Service Charges	69,567	EW2144	84,177
TOTAL Charges For Services Within Locality	4,859,053		4,350,000
Sale of Scrap Materials	11,699	EW2650	5,734
Insurance Recoveries	363	EW2680	
Other Compensation For Loss		EW2690	3,210
TOTAL Sale of Property And Compensation For Loss	12,061		8,944
Interest And Earnings	132	EW2401	1,313
Rental of Real Property		EW2410	559,741
Rental, Other (specify)	553,522	EW2440	
TOTAL Use of Money And Property	553,654		561,054
Gifts And Donations	525,669	EW2705	1,162,337
Unclassified (specify)	4,756	EW2770	11,916
TOTAL Other	530,425		1,174,253
St Aid - Other Home And Community Service	2,335	EW3989	
TOTAL State Aid	2,335		0
TOTAL Revenues	5,957,528		6,094,251
Interfund Transfers		EW5031	
TOTAL Interfund Transfers	0		0
	0		0
Real Property Taxes	1,228,600	EW1001	1,245,900
TOTAL Real Property Taxes	1,228,600		1,245,900
TOTAL Taxes	1,228,600		1,245,900
TOTAL Operating Revenue	7,186,128		7,340,151

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(EW) ENTERPRISE WATER

Results of Operation

Code Description	2016	EdpCode	2017
Expenses			
Water Administration-Pers Serv	1,232,437	EW83101	1,347,565
TOTAL Water Administration-Pers Serv	1,232,437		1,347,565
TOTAL Personal Services	1,232,437		1,347,565
Unallocated Insurance-Contractual	27,577	EW19104	124,194
TOTAL Unallocated Insurance-Contractual	27,577		124,194
Payment of Mta Payroll Tax, Contr Expend		EW19804	
TOTAL Payment of Mta Payroll Tax	0		0
Depreciation	1,474,402	EW19944	1,484,421
TOTAL Depreciation	1,474,402		1,484,421
Water Administration-Contr Expend	92,630	EW83104	272,125
TOTAL Water Administration-Contr Expend	92,630		272,125
SorC. SupP. Pwr&pump Contr Expend	1,824,544	EW83204	1,725,263
TOTAL SorC. SupP. Pwr&pump Contr Expend	1,824,544		1,725,263
TOTAL Contractual Expenses	3,419,153		3,606,003
Transportation And Distribution-Empl Bnfts	1,211,457	EW83408	1,053,732
TOTAL Transportation And Distribution-Empl Bnfts	1,211,457		1,053,732
TOTAL Employee Benefits	1,211,457		1,053,732
Debt Interest, Serial Bonds	214,317	EW97107	166,954
TOTAL Interest Expense	214,317		166,954
TOTAL Expenses	6,077,364		6,174,254
Transfers, Other Funds	416,900	EW99019	391,000
TOTAL Transfers	416,900		391,000
TOTAL Other Uses	416,900		391,000
TOTAL Operating Expenses	6,494,264		6,565,254

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(EW) ENTERPRISE WATER

Analysis of Changes in Net Position

Code Description	2016	EdpCode	2017
Analysis of Changes in Net Position			
Net Position - Beginning of Year	29,565,668	EW8021	29,976,302
Prior Period Adj -Increase In Net Position		EW8012	
Prior Period Adj -Decrease In Net Position	281,231	EW8015	23,612
Restated Net Position - Beg of Year	29,284,438	EW8022	29,952,689
ADD - REVENUES AND OTHER SOURCES	7,186,128		7,340,151
DEDUCT - EXPENDITURES AND OTHER USES	6,494,264		6,565,254
Net Position - End of Year	29,976,302	EW8029	30,727,587

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Cash Flow

Code Description	2016	EdpCode	2017
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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	962,115	H200	530,019
TOTAL Cash	962,115		530,019
Accounts Receivable	9,970	H380	9,970
TOTAL Other Receivables (net)	9,970		9,970
Due From Other Funds		H391	898,982
TOTAL Due From Other Funds	0		898,982
Due From Other Governments	228,571	H440	156,275
TOTAL Due From Other Governments	228,571		156,275
TOTAL Assets and Deferred Outflows of Resources	1,200,656		1,595,246

TOWN OF Riverhead
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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	115,531	H600	81,217
TOTAL Accounts Payable	115,531		81,217
Due To Other Funds	1,125,160	H630	1,528,130
TOTAL Due To Other Funds	1,125,160		1,528,130
Due To Other Governments	330	H631	330
TOTAL Due To Other Governments	330		330
TOTAL Liabilities	1,241,021		1,609,677
Deferred Inflows of Resources			
Deferred Inflow of Resources	5,782	H691	5,782
TOTAL Deferred Inflows of Resources	5,782		5,782
TOTAL Deferred Inflows of Resources	5,782		5,782
Fund Balance			
Assigned Appropriated Fund Balance		H914	0
Assigned Unappropriated Fund Balance	680,253	H915	
TOTAL Assigned Fund Balance	680,253		0
Unassigned Fund Balance	-726,400	H917	-20,213
TOTAL Unassigned Fund Balance	-726,400		-20,213
TOTAL Fund Balance	-46,147		-20,213
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,200,656		1,595,246

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Interest And Earnings	0	H2401	
TOTAL Use of Money And Property	0		0
Insurance Recoveries	0	H2680	
TOTAL Sale of Property And Compensation For Loss	0		0
Grants From Local Governments	0	H2706	
Unclassified (specify)	0	H2770	
TOTAL Miscellaneous Local Sources	0		0
St Aid-Capital Projects	0	H3097	
St Aid, Public Safety-Cap Proj	0	H3397	
St Aid, Consolidated Highway Aid	475,436	H3501	68,016
St Aid, Culture & Rec-Capital Proj	0	H3897	
St Aid - Other Home And Community Service	0	H3989	
TOTAL State Aid	475,436		68,016
Fed Aid - Cap Projects	0	H4097	
FeD. Aid, Other Public Safety	0	H4389	
Fed Aid, Transp Cap Proj	0	H4597	
Fed Aid Other Culture & Rec -Cap Proj	0	H4897	
Fed Aid, Emergency Disaster Assistance	143,650	H4960	12,625
TOTAL Federal Aid	143,650		12,625
TOTAL Revenues	619,086		80,640
Interfund Transfers	155,488	H5031	1,024,005
TOTAL Interfund Transfers	155,488		1,024,005
Serial Bonds	0	H5710	
TOTAL Proceeds of Obligations	0		0
TOTAL Other Sources	155,488		1,024,005
TOTAL Detail Revenues And Other Sources	774,574		1,104,645

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Buildings, Equip & Cap Outlay	0	H16202	136,963
TOTAL Buildings	0		136,963
Pur of Land/right of Way,equip & Cap Out	2,034	H19402	-292,056
TOTAL Pur of Land/right of Way	2,034		-292,056
General Govt, Equip & Cap Outlay	0	H19972	
TOTAL General Govt	0		0
TOTAL General Government Support	2,034		-155,093
Police, Equip & Cap Outlay	0	H31202	
TOTAL Police	0		0
Other Public Safety, Equip & Cap Outlay	0	H39972	
TOTAL Other Public Safety	0		0
TOTAL Public Safety	0		0
Maint of Streets, Equip & Cap Outlay		H51102	537,283
TOTAL Maint of Streets	0		537,283
Perm Improve Highway, Equip & Cap Outlay	475,436	H51122	611,200
TOTAL Perm Improve Highway	475,436		611,200
Highway, Capital Projects	-0	H51972	
TOTAL Highway	-0		0
Sidewalks, Equip & Cap Outlay	0	H54102	
TOTAL Sidewalks	0		0
TOTAL Transportation	475,436		1,148,483
Economic Dev, Equip & Cap Outlay	0	H64972	
TOTAL Economic Dev	0		0
TOTAL Economic Assistance And Opportunity	0		0
Parks, Equip & Cap Outlay	247,993	H71102	85,903
TOTAL Parks	247,993		85,903
Recreation, Equip & Cap Outlay	0	H71972	
TOTAL Recreation	0		0
TOTAL Culture And Recreation	247,993		85,903
Planning & Surveys, Equip & Cap Outlay	0	H80972	
TOTAL Planning & Surveys	0		0
Refuse & Garbage, Equip & Cap Outlay	0	H81602	
TOTAL Refuse & Garbage	0		0
Comm Beautification, Equip & Cap Outlay	40	H85102	
TOTAL Comm Beautification	40		0
Flood & Erosion Control, Equip & Cap Outla		H87452	567,056
TOTAL Flood & Erosion Control	0		567,056
Misc Home & Comm Serv, Equip & Cap Outlay	0	H89892	
TOTAL Misc Home & Comm Serv	0		0
Other Home & Comm Serv, Equip & Cap Outlay	0	H89972	
TOTAL Other Home & Comm Serv	0		0
TOTAL Home And Community Services	40		567,056
TOTAL Expenditures	725,502		1,646,349

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2016	EdpCode	2017
Other Uses			
Transfers, Other Funds	18,201	H99019	331,345
TOTAL Operating Transfers	18,201		331,345
TOTAL Other Uses	18,201		331,345
TOTAL Detail Expenditures And Other Uses	743,703		1,977,693

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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-77,019	H8021	-46,147
Prior Period Adj -Increase In Fund Balance	1	H8012	898,982
Prior Period Adj -Decrease In Fund Balance		H8015	
Restated Fund Balance - Beg of Year	-77,018	H8022	852,835
ADD - REVENUES AND OTHER SOURCES	774,574		1,104,645
DEDUCT - EXPENDITURES AND OTHER USES	743,703		1,977,693
Fund Balance - End of Year	-46,147	H8029	-20,213

TOWN OF Riverhead
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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Land	107,028,389	K101	107,028,389
Buildings	12,700,479	K102	12,717,823
Improvements Other Than Buildings	18,426,969	K103	18,887,686
Machinery And Equipment	22,501,254	K104	23,638,021
Infrastructure	116,574,604	K106	117,495,660
Other Capital Assets	53,103,009	K107	53,199,049
Accum Deprec, Buildings	-5,279,122	K112	-5,279,122
Accum Depr, Imp Other Than Bld	-9,709,101	K113	-9,709,101
Accum Depr, Machinery & Equip	-16,724,137	K114	-16,724,137
Accum Deprec, Infrastructure	-96,598,179	K116	-96,598,179
Accum Deprec, Other Capital Assets	-128,401	K117	-128,401
TOTAL Fixed Assets (net)	201,895,764		204,527,688
Deferred Outflows of Resources - Pensions	19,628,927	K496	
TOTAL Deferred Outflows of Resources	19,628,927		0
TOTAL Assets and Deferred Outflows of Resources	221,524,690		204,527,688

TOWN OF Riverhead
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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2016	EdpCode	2017
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	221,524,690	K159	204,527,688
TOTAL Investments in Non-Current Government Assets	221,524,690		204,527,688
TOTAL Fund Balance	221,524,690		204,527,688
TOTAL	221,524,690		204,527,688

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(MS) SELF INSURANCE

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	903,828	MS200	3,627,591
Cash In Time Deposits	2,790,089	MS201	
TOTAL Cash	3,693,918		3,627,591
Cash Special Reserves	110,000	MS230	110,000
TOTAL Restricted Assets	110,000		110,000
TOTAL Assets and Deferred Outflows of Resources	3,803,918		3,737,591

TOWN OF Riverhead
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(MS) SELF INSURANCE

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	172,451	MS600	405,192
TOTAL Accounts Payable	172,451		405,192
Judgments And Claims Payable	1,830,836	MS686	1,710,995
TOTAL Other Liabilities	1,830,836		1,710,995
Due To Other Funds	0	MS630	0
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	2,003,287		2,116,187
Fund Balance			
Net Assets-Unrestricted (deficit)	1,800,631	MS924	1,621,404
TOTAL Net Position	1,800,631		1,621,404
TOTAL Fund Balance	1,800,631		1,621,404
TOTAL Liabilities, Deferred Inflows And Fund Balance	3,803,918		3,737,591

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(MS) SELF INSURANCE

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Interfund Revenues	1,050,000	MS2801	1,350,000
TOTAL Charges For Services Within Locality	1,050,000		1,350,000
Interest And Earnings	2,721	MS2401	4,007
TOTAL Use of Money And Property	2,721		4,007
Refund of Prior Years Expend	2,140	MS2701	
TOTAL Other	2,140		0
TOTAL Revenues	1,054,861		1,354,007
TOTAL Operating Revenue	1,054,861		1,354,007

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(MS) SELF INSURANCE

Results of Operation

Code Description	2016	EdpCode	2017
Expenses			
Administration-Contractual		MS17104	481,436
TOTAL Administration-Contractual	0		481,436
Judgements & Claims	945,979	MS19304	983,611
TOTAL Judgements & Claims	945,979		983,611
TOTAL Contractual Expenses	945,979		1,465,047
TOTAL Expenses	945,979		1,465,047
TOTAL Operating Expenses	945,979		1,465,047

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(MS) SELF INSURANCE

Analysis of Changes in Net Position

Code Description	2016	EdpCode	2017
Analysis of Changes in Net Position			
Net Position - Beginning of Year	1,691,751	MS8021	1,800,631
Prior Period Adj -Decrease In Net Position	2	MS8015	68,187
Restated Net Position - Beg of Year	1,691,749	MS8022	1,732,444
ADD - REVENUES AND OTHER SOURCES	1,054,861		1,354,007
DEDUCT - EXPENDITURES AND OTHER USES	945,979		1,465,047
Net Position - End of Year	1,800,631	MS8029	1,621,404

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Cash Flow

Code Description	2016	EdpCode	2017
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(SL) LIGHTING

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	134,160	SL200	655,897
Cash In Time Deposits	317,010	SL201	
TOTAL Cash	451,170		655,897
Due From Other Funds	2,781	SL391	27
TOTAL Due From Other Funds	2,781		27
Prepaid Expenses	7,236	SL480	8,068
TOTAL Prepaid Expenses	7,236		8,068
TOTAL Assets and Deferred Outflows of Resources	461,187		663,992

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(SL) LIGHTING

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	49,462	SL600	67,549
TOTAL Accounts Payable	49,462		67,549
Accrued Liabilities	11,152	SL601	10,857
TOTAL Accrued Liabilities	11,152		10,857
Due To Other Funds	0	SL630	327
TOTAL Due To Other Funds	0		327
TOTAL Liabilities	60,615		78,733
Deferred Inflows of Resources			
Deferred Inflow of Resources	140,046	SL691	158,579
TOTAL Deferred Inflows of Resources	140,046		158,579
TOTAL Deferred Inflows of Resources	140,046		158,579
Fund Balance			
Not in Spendable Form	7,236	SL806	6,404
TOTAL Nonspendable Fund Balance	7,236		6,404
Insurance Reserve	596	SL863	0
TOTAL Restricted Fund Balance	596		0
Assigned Appropriated Fund Balance		SL914	0
Assigned Unappropriated Fund Balance	252,695	SL915	420,276
TOTAL Assigned Fund Balance	252,695		420,276
TOTAL Fund Balance	260,527		426,680
TOTAL Liabilities, Deferred Inflows And Fund Balance	461,187		663,992

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(SL) LIGHTING

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Real Property Taxes	1,189,200	SL1001	1,189,200
TOTAL Real Property Taxes	1,189,200		1,189,200
Interest And Earnings	965	SL2401	1,100
TOTAL Use of Money And Property	965		1,100
TOTAL Revenues	1,190,165		1,190,300
TOTAL Detail Revenues And Other Sources	1,190,165		1,190,300

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(SL) LIGHTING

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Administration-Personal Services	146,200	SL17101	129,300
TOTAL Administration-Personal Services	146,200		129,300
Excess Insurance-Contr Expend	8,994	SL17224	
TOTAL Excess Insurance-Contr Expend	8,994		0
Unallocated Insurance	4,421	SL19104	20,544
TOTAL Unallocated Insurance	4,421		20,544
TOTAL General Government Support	159,615		149,844
Street Lighting, Pers Serv	181,515	SL51821	188,280
Street Lighting, Equip & Cap Outlay	46,562	SL51822	55,443
Street Lighting, Contr Expend	441,494	SL51824	489,297
TOTAL Street Lighting	669,571		733,020
TOTAL Transportation	669,571		733,020
State Retirement, Empl Bnfts	28,993	SL90108	31,441
Social Security , Empl Bnfts	14,787	SL90308	14,426
Worker's Compensation, Empl Bnfts	5,988	SL90408	5,345
Hospital & Medical (dental) Ins, Empl Bnft	71,493	SL90608	77,788
Other Employee Benefits (spec)	571	SL90898	641
TOTAL Employee Benefits	121,833		129,641
TOTAL Expenditures	951,019		1,012,505
Transfers, Other Funds	12,090	SL99019	11,642
TOTAL Operating Transfers	12,090		11,642
TOTAL Other Uses	12,090		11,642
TOTAL Detail Expenditures And Other Uses	963,108		1,024,147

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(SL) LIGHTING

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	33,468	SL8021	260,527
Prior Period Adj -Increase In Fund Balance	2	SL8012	
Restated Fund Balance - Beg of Year	33,470	SL8022	260,527
ADD - REVENUES AND OTHER SOURCES	1,190,165		1,190,300
DEDUCT - EXPENDITURES AND OTHER USES	963,108		1,024,147
Fund Balance - End of Year	260,527	SL8029	426,682

TOWN OF Riverhead
Annual Update Document
For the Fiscal Year Ending 2017

(SM) MISCELLANEOUS

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	1,148,970	SM200	882,063
TOTAL Cash	1,148,970		882,063
Due From Other Funds	0	SM391	560
TOTAL Due From Other Funds	0		560
Cash Special Reserves		SM230	61,720
TOTAL Restricted Assets	0		61,720
TOTAL Assets and Deferred Outflows of Resources	1,148,970		944,343

TOWN OF Riverhead
Annual Update Document
For the Fiscal Year Ending 2017

(SM) MISCELLANEOUS

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	14,838	SM600	10,538
TOTAL Accounts Payable	14,838		10,538
Due To Other Funds	0	SM630	4,616
TOTAL Due To Other Funds	0		4,616
TOTAL Liabilities	14,838		15,154
Deferred Inflows of Resources			
Deferred Inflow of Resources	165,954	SM691	188,279
TOTAL Deferred Inflows of Resources	165,954		188,279
TOTAL Deferred Inflows of Resources	165,954		188,279
Fund Balance			
Insurance Reserve	0	SM863	
TOTAL Restricted Fund Balance	0		0
Assigned Appropriated Fund Balance		SM914	0
Assigned Unappropriated Fund Balance	968,177	SM915	740,910
TOTAL Assigned Fund Balance	968,177		740,910
TOTAL Fund Balance	968,177		740,910
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,148,970		944,343

TOWN OF Riverhead
Annual Update Document
For the Fiscal Year Ending 2017

(SM) MISCELLANEOUS

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Real Property Taxes	1,409,200	SM1001	1,409,200
TOTAL Real Property Taxes	1,409,200		1,409,200
Ambulance Charges		SM1640	61,695
TOTAL Departmental Income	0		61,695
Interest And Earnings	2,109	SM2401	1,760
TOTAL Use of Money And Property	2,109		1,760
TOTAL Revenues	1,411,309		1,472,655
TOTAL Detail Revenues And Other Sources	1,411,309		1,472,655

TOWN OF Riverhead
Annual Update Document
For the Fiscal Year Ending 2017

(SM) MISCELLANEOUS

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Administration-Personal Services	149,700	SM17101	137,900
TOTAL Administration-Personal Services	149,700		137,900
Unallocated Insurance, Contr Expend	17,414	SM19104	25,317
TOTAL Unallocated Insurance	17,414		25,317
TOTAL General Government Support	167,114		163,217
Ambulance, Equip & Cap Outlay	203,714	SM45402	280,109
Ambulance, Contr Expend	1,104,762	SM45404	1,235,896
TOTAL Ambulance	1,308,476		1,516,005
TOTAL Health	1,308,476		1,516,005
TOTAL Expenditures	1,475,590		1,679,222
Transfers, Other Funds	42,200	SM99019	20,700
TOTAL Operating Transfers	42,200		20,700
TOTAL Other Uses	42,200		20,700
TOTAL Detail Expenditures And Other Uses	1,517,790		1,699,922

TOWN OF Riverhead
Annual Update Document
For the Fiscal Year Ending 2017

(SM) MISCELLANEOUS

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,074,659	SM8021	968,177
Prior Period Adj -Decrease In Fund Balance	0	SM8015	
Restated Fund Balance - Beg of Year	1,074,659	SM8022	
ADD - REVENUES AND OTHER SOURCES	1,411,309		1,472,655
DEDUCT - EXPENDITURES AND OTHER USES	1,517,790		1,699,922
Fund Balance - End of Year	968,177	SM8029	740,911

TOWN OF Riverhead
Annual Update Document
For the Fiscal Year Ending 2017

(SR) REFUSE AND GARBAGE

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	340,751	SR200	730,474
Cash In Time Deposits	302,330	SR201	
TOTAL Cash	643,082		730,474
Accounts Receivable	3,814	SR380	3,947
TOTAL Other Receivables (net)	3,814		3,947
Due From Other Funds		SR391	3,259
TOTAL Due From Other Funds	0		3,259
Due From Other Governments	0	SR440	
TOTAL Due From Other Governments	0		0
Prepaid Expenses	2,281	SR480	1,790
TOTAL Prepaid Expenses	2,281		1,790
TOTAL Assets and Deferred Outflows of Resources	649,177		739,470

TOWN OF Riverhead
Annual Update Document
For the Fiscal Year Ending 2017

(SR) REFUSE AND GARBAGE

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	584	SR600	990
TOTAL Accounts Payable	584		990
Due To Other Funds	0	SR630	156
TOTAL Due To Other Funds	0		156
TOTAL Liabilities	584		1,146
Deferred Inflows of Resources			
Deferred Inflow of Resources	337,089	SR691	392,043
TOTAL Deferred Inflows of Resources	337,089		392,043
TOTAL Deferred Inflows of Resources	337,089		392,043
Fund Balance			
Not in Spendable Form	2,281	SR806	1,790
TOTAL Nonspendable Fund Balance	2,281		1,790
Insurance Reserve	10,493	SR863	0
TOTAL Restricted Fund Balance	10,493		0
Assigned Appropriated Fund Balance		SR914	0
Assigned Unappropriated Fund Balance	298,729	SR915	344,490
TOTAL Assigned Fund Balance	298,729		344,490
TOTAL Fund Balance	311,504		346,280
TOTAL Liabilities, Deferred Inflows And Fund Balance	649,177		739,470

TOWN OF Riverhead
Annual Update Document
For the Fiscal Year Ending 2017

(SR) REFUSE AND GARBAGE

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Real Property Taxes	2,862,405	SR1001	2,862,392
TOTAL Real Property Taxes	2,862,405		2,862,392
Interest And Earnings	1,614	SR2401	1,572
TOTAL Use of Money And Property	1,614		1,572
Permits, Other	600	SR2590	165
TOTAL Licenses And Permits	600		165
Sale of Refuse For Recycling	7,478	SR2651	7,670
TOTAL Sale of Property And Compensation For Loss	7,478		7,670
State Aid Emergency Disaster	1,295	SR3960	
TOTAL State Aid	1,295		0
TOTAL Revenues	2,873,393		2,871,799
TOTAL Detail Revenues And Other Sources	2,873,393		2,871,799

TOWN OF Riverhead
Annual Update Document
For the Fiscal Year Ending 2017

(SR) REFUSE AND GARBAGE

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Administration-Personal Services	30,100	SR17101	19,600
TOTAL Administration-Personal Services	30,100		19,600
Unallocated Insurance, Contr Expend	35,953	SR19104	51,699
TOTAL Unallocated Insurance	35,953		51,699
TOTAL General Government Support	66,053		71,299
Refuse & Garbage, Pers Serv	8,149	SR81601	
Refuse & Garbage, Equip & Cap Outlay		SR81602	0
Refuse & Garbage, Contr Expend	2,631,028	SR81604	2,689,469
TOTAL Refuse & Garbage	2,639,177		2,689,469
TOTAL Home And Community Services	2,639,177		2,689,469
State Retirement, Empl Bnfts	13,251	SR90108	7,652
Social Security, Empl Bnfts	812	SR90308	
Worker's Compensation, Empl Bnfts	28,605	SR90408	25,530
Hospital & Medical (dental) Ins, Empl Bnft	30,004	SR90608	34,928
Other Employee Benefits (spec)	37	SR90898	
TOTAL Employee Benefits	72,710		68,110
TOTAL Expenditures	2,777,940		2,828,878
Transfers, Other Funds	8,369	SR99019	8,144
TOTAL Operating Transfers	8,369		8,144
TOTAL Other Uses	8,369		8,144
TOTAL Detail Expenditures And Other Uses	2,786,309		2,837,022

TOWN OF Riverhead
Annual Update Document
For the Fiscal Year Ending 2017

(SR) REFUSE AND GARBAGE

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	224,417	SR8021	311,504
Prior Period Adj -Increase In Fund Balance	2	SR8012	
Restated Fund Balance - Beg of Year	224,420	SR8022	311,504
ADD - REVENUES AND OTHER SOURCES	2,873,393		2,871,799
DEDUCT - EXPENDITURES AND OTHER USES	2,786,309		2,837,022
Fund Balance - End of Year	311,504	SR8029	346,281

TOWN OF Riverhead
Annual Update Document
For the Fiscal Year Ending 2017

(ST) PUBLIC PARKING

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	20,450	ST200	42,208
Cash In Time Deposits	17,809	ST201	
TOTAL Cash	38,259		42,208
Prepaid Expenses	0	ST480	3,000
TOTAL Prepaid Expenses	0		3,000
TOTAL Assets and Deferred Outflows of Resources	38,259		45,208

TOWN OF Riverhead
Annual Update Document
For the Fiscal Year Ending 2017

(ST) PUBLIC PARKING

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	9,330	ST600	0
TOTAL Accounts Payable	9,330		0
Due To Other Funds	0	ST630	
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	9,330		0
Deferred Inflows of Resources			
Deferred Inflow of Resources	26,778	ST691	29,387
TOTAL Deferred Inflows of Resources	26,778		29,387
TOTAL Deferred Inflows of Resources	26,778		29,387
Fund Balance			
Not in Spendable Form	0	ST806	3,000
TOTAL Nonspendable Fund Balance	0		3,000
Insurance Reserve	733	ST863	0
TOTAL Restricted Fund Balance	733		0
Assigned Appropriated Fund Balance		ST914	0
Assigned Unappropriated Fund Balance	1,418	ST915	12,822
TOTAL Assigned Fund Balance	1,418		12,822
TOTAL Fund Balance	2,151		15,822
TOTAL Liabilities, Deferred Inflows And Fund Balance	38,259		45,208

TOWN OF Riverhead
Annual Update Document
For the Fiscal Year Ending 2017

(ST) PUBLIC PARKING

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Real Property Taxes	165,200	ST1001	165,200
TOTAL Real Property Taxes	165,200		165,200
Interest And Earnings	384	ST2401	108
TOTAL Use of Money And Property	384		108
TOTAL Revenues	165,584		165,308
TOTAL Detail Revenues And Other Sources	165,584		165,308

TOWN OF Riverhead
Annual Update Document
For the Fiscal Year Ending 2017

(ST) PUBLIC PARKING

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Administration-Personal Services	10,300	ST17101	9,400
TOTAL Administration-Personal Services	10,300		9,400
Unallocated Insurance-Contractual	2,045	ST19104	2,972
TOTAL Unallocated Insurance-Contractual	2,045		2,972
TOTAL General Government Support	12,345		12,372
Off-Street Parking, Contr Expend	152,930	ST56504	98,511
TOTAL Off-Street Parking	152,930		98,511
TOTAL Transportation	152,930		98,511
TOTAL Expenditures	165,275		110,884
Transfers, Other Funds	41,837	ST99019	40,753
TOTAL Operating Transfers	41,837		40,753
TOTAL Other Uses	41,837		40,753
TOTAL Detail Expenditures And Other Uses	207,112		151,637

TOWN OF Riverhead
Annual Update Document
For the Fiscal Year Ending 2017

(ST) PUBLIC PARKING

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	43,679	ST8021	2,151
Prior Period Adj -Increase In Fund Balance	0	ST8012	
Restated Fund Balance - Beg of Year	43,679	ST8022	
ADD - REVENUES AND OTHER SOURCES	165,584		165,308
DEDUCT - EXPENDITURES AND OTHER USES	207,112		151,637
Fund Balance - End of Year	2,151	ST8029	15,821

TOWN OF Riverhead
Annual Update Document
For the Fiscal Year Ending 2017

(TA) AGENCY

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	8,540,996	TA200	7,922,810
TOTAL Cash	8,540,996		7,922,810
Due From Other Funds		TA391	0
TOTAL Due From Other Funds	0		0
TOTAL Assets and Deferred Outflows of Resources	8,540,996		7,922,810

TOWN OF Riverhead
Annual Update Document
For the Fiscal Year Ending 2017

(TA) AGENCY

Balance Sheet

Code Description	2016	EdpCode	2017
Due To Other Funds	15,000	TA630	
TOTAL Due To Other Funds	15,000		0
Due To Other Governments	80,845	TA631	
TOTAL Due To Other Governments	80,845		0
State Retirement	33,839	TA18	30,806
Group Insurance	2,087	TA20	-11,769
Nys Income Tax	0	TA21	
Federal Income Tax	0	TA22	
Income Executions	0	TA23	
Assoc & Union Dues	13,188	TA24	-6,176
Social Security Tax	0	TA26	
Guaranty & Bid Deposits	761,016	TA30	641,228
Bail Deposits	372,518	TA35	384,057
Taxes Collect Other Govts	6,988,983	TA39	6,228,586
Other Funds (specify)	273,521	TA85	656,078
Additional Description Justice Court Fees & Other Misc Holdings			
TOTAL Agency Liabilities	8,445,152		7,922,810
TOTAL Liabilities	8,540,996		7,922,810
TOTAL Liabilities, Deferred Inflows And Fund Balance	8,540,996		7,922,810

TOWN OF Riverhead
Annual Update Document
For the Fiscal Year Ending 2017

(V) DEBT SERVICE

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	0	V200	0
Cash In Time Deposits	0	V201	
TOTAL Cash	0		0
Accounts Receivable	0	V380	
TOTAL Other Receivables (net)	0		0
TOTAL Assets and Deferred Outflows of Resources	0		0

TOWN OF Riverhead
Annual Update Document
For the Fiscal Year Ending 2017

(V) DEBT SERVICE

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	0	V600	0
TOTAL Accounts Payable	0		0
TOTAL Liabilities	0		0
Fund Balance			
Assigned Unappropriated Fund Balance	0	V915	
TOTAL Assigned Fund Balance	0		0
TOTAL Fund Balance	0		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		0

TOWN OF Riverhead
Annual Update Document
For the Fiscal Year Ending 2017

(V) DEBT SERVICE

Results of Operation

Code Description	2016	EdpCode	2017
Other Sources			
Interfund Transfers	11,841,262	V5031	11,019,259
TOTAL Interfund Transfers	11,841,262		11,019,259
TOTAL Other Sources	11,841,262		11,019,259
TOTAL Detail Revenues And Other Sources	11,841,262		11,019,259

TOWN OF Riverhead
Annual Update Document
For the Fiscal Year Ending 2017

(V) DEBT SERVICE

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Debt Principal, Serial Bonds	8,706,437	V97106	8,198,895
TOTAL Debt Principal	8,706,437		8,198,895
Debt Interest, Serial Bonds	3,134,825	V97107	2,820,364
TOTAL Debt Interest	3,134,825		2,820,364
TOTAL Expenditures	11,841,262		11,019,259
TOTAL Detail Expenditures And Other Uses	11,841,262		11,019,259

TOWN OF Riverhead
Annual Update Document
For the Fiscal Year Ending 2017

(V) DEBT SERVICE

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-0	V8021	
Prior Period Adj -Increase In Fund Balance	0	V8012	
Restated Fund Balance - Beg of Year		V8022	
ADD - REVENUES AND OTHER SOURCES	11,841,262		11,019,259
DEDUCT - EXPENDITURES AND OTHER USES	11,841,262		11,019,259
Fund Balance - End of Year		V8029	

TOWN OF Riverhead
Annual Update Document
For the Fiscal Year Ending 2017

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Total Non-Current Govt Liabilities	142,545,657	W129	66,772,002
TOTAL Provision To Be Made In Future Budgets	142,545,657		66,772,002
TOTAL Assets and Deferred Outflows of Resources	142,545,657		66,772,002

TOWN OF Riverhead
Annual Update Document
For the Fiscal Year Ending 2017

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2016	EdpCode	2017
Net Pension Liability -Proportionate Share	16,784,249	W638	
Other Post Employment Benefits	48,404,347	W683	
TOTAL Other Liabilities	65,188,596		0
Bonds Payable	74,970,897	W628	66,772,002
TOTAL Bond And Long Term Liabilities	74,970,897		66,772,002
Deferred Inflows of Resources - Pensions	2,386,164	W697	
TOTAL Deferred Inflows of Resources	2,386,164		0
TOTAL Liabilities	142,545,657		66,772,002
TOTAL Liabilities	142,545,657		66,772,002

TOWN OF Riverhead
Statement of Indebtedness
For the Fiscal Year Ending 2017

5/2/2018

County of: Suffolk

Municipal Code: 470371600000

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Amt. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accreted Interest	O/S End of Year
2016	BOND E	2016B NYS EFC C1-5123-08-00			09/22/2016	08/01/2036	3.073%		\$12,788,359	\$12,788,359	\$600,000	\$0	\$0		\$12,188,359
2004	BOND E	RT 58 SEWER EXT (EFC)			03/26/1997	08/15/2018	5.65%			\$510,000	\$255,000	\$0	\$0		\$255,000
2004	BOND E	SEWER PLANT UPGRADE (EFC)			07/25/2002	10/15/2031	3.75%			\$925,000	\$60,000	\$0	\$0		\$865,000
2006	BOND N	2006 PUBLIC IMPROVEMENT BONDS			12/01/2006	12/01/2027	4.00%		\$27,185,000	\$15,150,000	\$1,450,000	\$0	\$0		\$13,700,000
2008	BOND N	2008 Public Improvement Bonds			02/01/2008	12/01/2030	3.25%		\$35,349,000	\$23,550,000	\$1,600,000	\$0	\$0		\$21,950,000
2008	BOND N	2008 Refunding y2k Public Impr			03/06/2008	11/15/2020	2.625%		\$1,405,850	\$386,300	\$103,300	\$0	\$0		\$283,000
2011	BOND N	2005 Public Improvement Bonds			08/01/2005	08/01/2022	3.75%			\$5,612,000	\$990,500	\$0	\$0		\$4,621,500
2012	BOND N	2012 Refunding Bond		Y	04/25/2012	06/01/2022	2.00%	Y	\$34,714,773	\$17,882,597	\$2,980,095	\$0	\$0		\$14,902,502
2016	BOND N	2012 Refunding Bond			04/25/2012	06/01/2022	2.00%			\$1,012,403	\$159,905	\$0	\$0		\$852,498
2011	BOND N	2011 Public Improvement Bonds		Y	12/08/2011	11/15/2031	3.75%		\$16,565,000	\$12,390,000	\$1,075,000	\$0	\$0		\$11,315,000
2016	BOND N	2005 Public Improvement Bonds			08/01/2005	08/01/2022	3.75%			\$38,000	\$9,500	\$0	\$0		\$28,500
2016	BOND N	2008 Refunding y2k Public Imp			03/06/2008	11/15/2020	2.625%			\$963,700	\$246,700	\$0	\$0		\$717,000
2016	BOND N	2011 Public Improvement Bond			12/08/2011	11/15/2031	3.75%			\$4,360,000	\$275,000	\$0	\$0		\$4,085,000
Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year									\$0	\$95,568,359	\$9,805,000	\$0	\$0	\$0	\$85,763,359
AFR Year Total for All Debt Types - Sums Issued Amt only made in AFR Year									\$0	\$95,568,359	\$9,805,000	\$0	\$0	\$0	\$85,763,359

TOWN OF Riverhead
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2017

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$12,225.00
Demand Deposits	9Z2011	\$49,615,606.38
Time Deposits	9Z2021	
Total		\$49,627,831.38
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$1,589,635.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$50,449,551.00
Total		\$52,039,186.00
 INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	
Market Value at Balance Sheet Date	9Z4502	
Collateralized with securities held in possession of municipality or its agent	9Z4504A	
- Repurchase Agreements (451)		
Book Value (cost)	9Z4511	
Market Value at Balance Sheet Date	9Z4512	
Collateralized with securities held in possession of municipality or its agent	9Z4514A	

TOWN OF Riverhead
Bank Reconciliation
For the Fiscal Year Ending 2017

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-0177	\$530,019	\$0	\$0	\$530,019
****-0207	\$233,739	\$0	\$0	\$233,739
****-0219	\$5,210	\$360	\$0	\$5,570
****-0227	\$129,050	\$25,311	\$0	\$154,361
****-0235	\$309,064	\$3,789	\$0	\$312,852
****-0268	\$8,490,942	\$0	\$7,248,233	\$1,242,709
****-0276	\$2,276,722	\$40,628	\$32,838	\$2,284,511
****-0318	\$402,439	\$0	\$18,382	\$384,057
****-0866	\$39,306	\$0	\$0	\$39,306
****-1076	\$38,190	\$204	\$0	\$38,394
****-1084	\$53,573	\$80	\$0	\$53,653
****-1134	\$145,677	\$0	\$0	\$145,677
****-1153	\$47,393	\$0	\$0	\$47,393
****-1164	\$100	\$0	\$0	\$100
****-1167	\$40,488	\$0	\$0	\$40,488
****-1175	\$1,511,336	\$7,253,189	\$8,764,525	\$0
****-1959	\$225	\$0	\$25	\$200
****-2443	\$38,372	\$0	\$8,004	\$30,368
****-2557	\$592,490	\$0	\$0	\$592,490
****-3755	\$345,185	\$0	\$0	\$345,185
****-3862	\$89,635	\$625	\$0	\$90,260
****-3947	\$7,364,483	\$0	\$0	\$7,364,483
****-4001	\$16,406	\$0	\$0	\$16,406
****-4050	\$2,848	\$0	\$0	\$2,848
****-4265	\$5,915	\$0	\$0	\$5,915
****-4365	\$523	\$100	\$0	\$623
****-4373	\$1,764	\$0	\$0	\$1,764
****-5297	\$647,788	\$0	\$0	\$647,788
****-5305	\$1,878,286	\$0	\$0	\$1,878,286
****-5345	\$13,554,856	\$1,771	\$0	\$13,556,627

TOWN OF Riverhead
Bank Reconciliation
For the Fiscal Year Ending 2017

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-5543	\$9,149,821	\$22,319	\$0	\$9,172,140
****-5560	\$830	\$0	\$0	\$830
****-5966	\$7,359	\$0	\$0	\$7,359
****-5974	\$20,657	\$0	\$222	\$20,435
****-5982	\$6,995	\$0	\$105	\$6,890
****-7457	\$967,483	\$0	\$0	\$967,483
****-9818	\$412,367	\$0	\$15,052	\$397,314
****-0250	\$54,197	\$0	\$0	\$54,197
****-0814	\$61,720	\$0	\$0	\$61,720
****-6893	\$110,000	\$0	\$0	\$110,000
****-5592	\$4,011	\$0	\$0	\$4,011
****-4796	\$707	\$0	\$0	\$707
****-9992	\$27,435	\$0	\$0	\$27,435
Total Adjusted Bank Balance				<u>\$40,876,596</u>
Petty Cash				<u>\$12,225.00</u>
Adjustments				<u>\$0.00</u>
Total Cash			9ZCASH *	<u>\$40,888,821</u>
Total Cash Balance All Funds			9ZCASHB *	<u>\$40,888,821</u>

* Must be equal

TOWN OF Riverhead
Employee and Retiree Benefits
For the Fiscal Year Ending 2017

Total Full Time Employees:		281			
Total Part Time Employees:		111			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$4,879,527.00			119
90158	Police and Fire Retirement				50
90258	Local Pension Fund				
90308	Social Security	\$2,015,948.00			
90408	Worker's Compensation Insurance	\$997,096.15			
90458	Life Insurance				
90508	Unemployment Insurance	\$865.51			
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance	\$8,436,199.05	263	1	169
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$91,685.29			
Total		\$16,421,321.00			
Computed Total From Financial Section (comparative purposes only)		\$16,421,321.85			

TOWN OF Riverhead
 Energy Costs and Consumption
 For the Fiscal Year Ending 2017

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$283,411	169,912	gallons	
Diesel Fuel	\$105,698	55,452	gallons	
Fuel Oil	\$11,355	5,443	gallons	
Natural Gas	\$52,022	49,613	cubic feet	Therms
Electricity	\$2,171,703	12,230,001	kilowatt-hours	
Coal			tons	
Propane	\$7,298	4,727	gallons	

TOWN OF Riverhead
Schedule of Other Post Employment Benefits (OPEB)
For the Fiscal Year Ending 2017

Annual OPEB Cost and Net OPEB Obligation

	Defined Contribution
1. Type of Other Post Employment Benefits Plan	
2. Annual Required Contribution(ARC)	\$11,387,769.00
3. Interest on Net OPEB Obligation	\$2,121,479.00
4. Adjustment to Annual Required Contribution	(\$2,909,212.00)
5. Annual OPEB Expense	\$10,600,036.00
6. Less: Actual Contribution Made	\$1,807,892.00
7. Increase in Net OPEB Obligation	\$8,792,144.00
8. Net OPEB Obligation - beginning of year	\$53,036,967.00
9. Net OPEB Obligation - end of year	\$61,829,111.00
10. Total Other Post Employment Benefits as reported in Accounts 683 in Financial Section, Current Fiscal Year	\$5,528,500.00
11. Percentage of Annual OPEB Cost Contributed (Actual Contribution Made/Annual OPEB Cost)	17.06%

Funded Status and Funding Process

12. Actuarial Accrued Liability(AAL)	\$113,151,913.00
13. Less: Actuarial Value of Plan Assets	
14. Unfunded Actuarial Accrued Liability(UAAL)	\$113,151,913.00
15. Funded Ratio(Actuarial Value of Plan Assets/AAL)	
16. Annual Covered Payroll (of active employees covered by the plan)	\$27,133,706.00
17. UAAL as Percentage of Annual Covered Payroll	417.02%

Other OPEB Information

18. Date of most recent actuarial valuation	01/01/2018
19. Actuarial method used	Projected Unit Credit
20. Assumed rate of return on investments discount rate	4.00%
21. Amortization period of UAAL(in years)	30.00

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Laura Jens-Smith, hereby certify that I am the Chief Fiscal Officer of the Town of Riverhead, and that the information provided in the annual financial report of the Town of Riverhead, for the fiscal year ended 12/31/2017, is TRUE and correct to the best of my knowledge and belief.

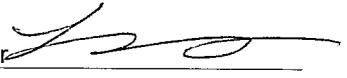
By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the Town of Riverhead, and adopted by me as my signature for use in conjunction with the filing of the Town of Riverhead's annual financial report, I am evidencing my express intent to authenticate my certification of the Town of Riverhead's annual financial report for the fiscal year ended 12/31/2017 and filed by means of electronic data transmission.

William Rothaar
Name of Report Preparer if different than Chief Fiscal Officer

(631) 727-3200
Telephone Number

05/02/2018
Date of Certification

Laura Jens-Smith
Name

Supervisor 
Title

200 Howell Ave Riverhead NY 11901
Official Address

(631) 727-3200
Official Telephone Number

TOWN OF Riverhead
Financial Comments
For the Fiscal Year Ending 2017

(A) GENERAL

Adjustment Reason

Account Code A8012
Account Code A8015 2016 Audit Adjustment

(CD) SPECIAL GRANT

Adjustment Reason

Account Code CD8012 2016 Audit Adjustment
Account Code CD8015 2016 Audit Adjustment

(CM) MISCELLANEOUS SPECIAL REV

Adjustment Reason

Account Code CM8015 Record additional expenses per 2016 Audit

(H) CAPITAL PROJECTS

Adjustment Reason

Account Code H8012 2016 Audit Adjustment
Account Code H8015 Adjustment per auditors

(ES) ENTERPRISE SEWER

Adjustment Reason

Account Code ES8012 2016 Audit Adjustment

(EW) ENTERPRISE WATER

Adjustment Reason

Account Code EW8012 2016 audit adjustment
Account Code EW8015 2016 Audit Adjustment

(MS) SELF INSURANCE

Adjustment Reason

Account Code MS8015 Adjustment during audit to accrue additional claims payable.